



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB1352

Introduced 2/18/2015, by Sen. Antonio Muñoz

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169

Amends the Property Tax Code. Provides that, for taxable year 2015 and each taxable year thereafter, the disabled veterans standard homestead exemption is \$6,000 for veterans with a service-connected disability of at least 70% and \$3,000 for veterans with a service-connected disability of at least 50% but less than 70%. Provides that the residence must be occupied as a qualified residence by a disabled veteran who has an ownership interest in the property (currently, the residence must be used as the veteran's primary residence). Provides that, if the disabled veteran resides with a family member but does not have an ownership interest in the property, the property is still entitled to the exemption, subject to certain conditions. Effective immediately.

LRB099 10361 HLH 30588 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 15-169 as follows:

6 (35 ILCS 200/15-169)

7 Sec. 15-169. Disabled veterans standard homestead
8 exemption.

9 (a) Beginning with taxable year 2007, an annual homestead
10 exemption, limited to the amounts set forth in subsection (b),
11 is granted for property that is occupied ~~used~~ as a qualified
12 residence by a disabled veteran who has an ownership interest
13 therein, legal or equitable.

14 (b) The amount of the exemption under this Section is as
15 follows:

16 (1) for veterans with a service-connected disability
17 of at least (i) 75% for exemptions granted in taxable years
18 2007 through 2009 and (ii) 70% for exemptions granted in
19 taxable year 2010 and each taxable year thereafter, as
20 certified by the United States Department of Veterans
21 Affairs, the annual exemption is \$5,000 for taxable years
22 prior to 2015 and \$6,000 for taxable year 2015 and each
23 taxable year thereafter; and

1 (2) for veterans with a service-connected disability
2 of at least 50%, but less than (i) 75% for exemptions
3 granted in taxable years 2007 through 2009 and (ii) 70% for
4 exemptions granted in taxable year 2010 and each taxable
5 year thereafter, as certified by the United States
6 Department of Veterans Affairs, the annual exemption is
7 \$2,500 for taxable years prior to 2015 and \$3,000 for
8 taxable year 2015 and each taxable year thereafter.

9 (b-5) If a homestead exemption is granted under this
10 Section and the person awarded the exemption subsequently
11 becomes a resident of a facility licensed under the Nursing
12 Home Care Act or a facility operated by the United States
13 Department of Veterans Affairs, then the exemption shall
14 continue (i) so long as the residence continues to be occupied
15 by the qualifying person's spouse or (ii) if the residence
16 remains unoccupied but is still owned by the person who
17 qualified for the homestead exemption.

18 (c) The tax exemption under this Section carries over to
19 the benefit of the veteran's surviving spouse as long as the
20 spouse holds the legal or beneficial title to the homestead,
21 permanently resides thereon, and does not remarry. If the
22 surviving spouse sells the property, an exemption not to exceed
23 the amount granted from the most recent ad valorem tax roll may
24 be transferred to his or her new residence as long as it is
25 used as his or her primary residence and he or she does not
26 remarry.

1 (c-1) Beginning with taxable year 2015, nothing in this
2 Section shall require the veteran to have qualified for or
3 obtained the exemption before death if the veteran was killed
4 in the line of duty.

5 (d) The exemption under this Section applies for taxable
6 year 2007 and thereafter. A taxpayer who claims an exemption
7 under Section 15-165 or 15-168 may not claim an exemption under
8 this Section.

9 (e) Each taxpayer who has been granted an exemption under
10 this Section must reapply on an annual basis. Application must
11 be made during the application period in effect for the county
12 of his or her residence. The assessor or chief county
13 assessment officer may determine the eligibility of
14 residential property to receive the homestead exemption
15 provided by this Section by application, visual inspection,
16 questionnaire, or other reasonable methods. The determination
17 must be made in accordance with guidelines established by the
18 Department.

19 (e-5) If a veteran meets the disability criteria for an
20 exemption under this Section, and if the disabled veteran
21 resides with a family member but does not have an ownership
22 interest in the property, the exemption may be applied to the
23 property where the disabled veteran resides, subject to the
24 following limitations:

25 (1) The exemption under this subsection (e-5) shall not
26 apply to:

- 1 (A) multiple residences in any tax year;
2 (B) the disabled veteran's surviving spouse; or
3 (C) a facility licensed under the Nursing Home Care
4 Act or a life care facility.

5 (2) The disabled veteran shall provide the following
6 documents to the chief county assessment officer upon
7 request or upon initial application:

8 (A) documentation of his or her disability from the
9 U.S. Department of Veteran's Affairs; and

10 (B) a valid Illinois driver's license or State
11 identification card.

12 (3) The disabled veteran shall notify the chief county
13 assessment officer if he or she no longer resides at the
14 property receiving the exemption under this subsection
15 (e-5).

16 The chief county assessment officer may adopt rules for the
17 purpose of administering this subsection (e-5).

18 (f) For the purposes of this Section:

19 "Family member" means a disabled veteran's spouse, parent,
20 child, step-parent, stepchild, or person related by blood,
21 present or prior marriage, or civil union.

22 "Qualified residence" means real property, but less any
23 portion of that property that is used for commercial purposes,
24 with an equalized assessed value of less than \$250,000 that is
25 the disabled veteran's primary residence. Property rented for
26 more than 6 months is presumed to be used for commercial

1 purposes.

2 "Veteran" means an Illinois resident who has served as a
3 member of the United States Armed Forces on active duty or
4 State active duty, a member of the Illinois National Guard, or
5 a member of the United States Reserve Forces and who has
6 received an honorable discharge.

7 (Source: P.A. 97-333, eff. 8-12-11; 98-1145, eff. 12-30-14.)

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.